

Form 1040NR  
Department of the Treasury  
Internal Revenue Service

U.S. Nonresident Alien Income Tax Return  
For the year January 1–December 31, 2005, or other tax year  
beginning , 2005, and ending , 20

OMB No. 1545-0074  
2005

Please print or type.

Your first name and initialLast nameIdentifying number (see page 8 of inst.)

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 8. Check if: ☐ Individual  
☐ Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, see page 8. For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 30.

Country ▶ Of what country were you a citizen or national during the tax year? ▶

Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." Give address in the country where you are a permanent resident. If same as above, write "Same."

Attach Forms W-2 here.  
Also attach Form(s) 1099-R if tax was withheld.

Filing Status and Exemptions for Individuals (see page 8)

| Filing status. Check only one box (1–6 below). |   | 7a  | 7b     |
|--|---|---|--------|
|  |   | Yourself  | Spouse |
| 1  | <input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national   |   |        |
| 2  | <input type="checkbox"/> Other single nonresident alien                                   |   |        |
| 3  | <input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national | If you check box 7b, enter your spouse's identifying number ▶ |        |
| 4  | <input type="checkbox"/> Married resident of Japan (see page 9) or the Republic of Korea  |   |        |
| 5  | <input type="checkbox"/> Other married nonresident alien                                  |   |        |
| 6  | <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 9)           |   |        |

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent.  
Do not check box 7b if your spouse had any U.S. gross income.

7c Dependents: (see page 9)

| (1) First name | Last name | (2) Dependent's identifying number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 9) |
|----------------|-----------|------------------------------------|-------------------------------------|---|
|                |           |                                    |                                     | <input type="checkbox"/>  |
|                |           |                                    |                                     | <input type="checkbox"/>  |
|                |           |                                    |                                     | <input type="checkbox"/>  |
|                |           |                                    |                                     | <input type="checkbox"/>  |

No. of boxes checked on 7a and 7b ▶  
No. of children on 7c who:  
• lived with you ▶  
• did not live with you due to divorce or separation ▶  
Dependents on 7c not entered above ▶  
Add numbers entered on lines above ▶

Enclose, but do not attach, any payment.

Income Effectively Connected With U.S. Trade/Business

|     |   |     |  |
|-----|---|-----|--|
| 8   | Wages, salaries, tips, etc. Attach Form(s) W-2  | 8   |  |
| 9a  | Taxable interest  | 9a  |  |
| b   | Tax-exempt interest. Do not include on line 9a  | 9b  |  |
| 10a | Ordinary dividends  | 10a |  |
| b   | Qualified dividends (see page 11)   | 10b |  |
| 11  | Taxable refunds, credits, or offsets of state and local income taxes (see page 11)                                      | 11  |  |
| 12  | Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 11)                            | 12  |  |
| 13  | Business income or (loss). Attach Schedule C or C-EZ (Form 1040)  | 13  |  |
| 14  | Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/> | 14  |  |
| 15  | Other gains or (losses). Attach Form 4797   | 15  |  |
| 16a | IRA distributions   | 16a |  |
| 16b | Taxable amount (see page 12)  | 16b |  |
| 17a | Pensions and annuities  | 17a |  |
| 17b | Taxable amount (see page 13)  | 17b |  |
| 18  | Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)                                 | 18  |  |
| 19  | Farm income or (loss). Attach Schedule F (Form 1040)  | 19  |  |
| 20  | Unemployment compensation   | 20  |  |
| 21  | Other income. List type and amount (see page 14)  | 21  |  |
| 22  | Total income exempt by a treaty from page 5, Item M   | 22  |  |
| 23  | Add lines 8, 9a, 10a, 11–15, 16b, and 17b–21. This is your total effectively connected income ▶                         | 23  |  |

Adjusted Gross Income

|    |  |    |  |
|----|--|----|--|
| 24 | Educator expenses (see page 14)  | 24 |  |
| 25 | Health savings account deduction. Attach Form 8889   | 25 |  |
| 26 | Moving expenses. Attach Form 3903  | 26 |  |
| 27 | Self-employed SEP, SIMPLE, and qualified plans   | 27 |  |
| 28 | Self-employed health insurance deduction (see page 15)   | 28 |  |
| 29 | Penalty on early withdrawal of savings   | 29 |  |
| 30 | Scholarship and fellowship grants excluded   | 30 |  |
| 31 | IRA deduction (see page 15)  | 31 |  |
| 32 | Student loan interest deduction (see page 16)  | 32 |  |
| 33 | Domestic production activities deduction. Attach Form 8903                                     | 33 |  |
| 34 | Add lines 24 through 33  | 34 |  |
| 35 | Subtract line 34 from line 23. Enter here and on line 36. This is your adjusted gross income ▶ | 35 |  |

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|  |  |  |     |  |  |
|--|--|--|-----|--|--|
| Tax and Credits  | 36   | Amount from line 35 (adjusted gross income)  | 36  |  |  |
|  | 37   | Itemized deductions from page 3, Schedule A, line 17   | 37  |  |  |
|  | 38   | Subtract line 37 from line 36  | 38  |  |  |
|  | 39   | Exemptions (see page 17)   | 39  |  |  |
|  | 40   | Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-  | 40  |  |  |
|  | 41   | Tax (see page 17). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972                          | 41  |  |  |
|  | 42   | Alternative minimum tax (see page 18). Attach Form 6251  | 42  |  |  |
|  | 43   | Add lines 41 and 42  | 43  |  |  |
|  | 44   | Foreign tax credit. Attach Form 1116, if required  | 44  |  |  |
|  | 45   | Credit for child and dependent care expenses. Attach Form 2441   | 45  |  |  |
| Other Taxes  | 46   | Retirement savings contributions credit. Attach Form 8880  | 46  |  |  |
|  | 47   | Child tax credit (see page 19). Attach Form 8901 if required   | 47  |  |  |
|  | 48   | Adoption credit. Attach Form 8839  | 48  |  |  |
|  | 49   | Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859  | 49  |  |  |
|  | 50   | Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form | 50  |  |  |
|  | 51   | Add lines 44 through 50. These are your total credits  | 51  |  |  |
|  | 52   | Subtract line 51 from line 43. If line 51 is more than line 43, enter -0-  | 52  |  |  |
|  | 53   | Tax on income not effectively connected with a U.S. trade or business from page 4, line 88   | 53  |  |  |
|  | 54   | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137  | 54  |  |  |
|  | 55   | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required  | 55  |  |  |
| Payments   | 56   | Transportation tax (see page 21)   | 56  |  |  |
|  | 57   | Household employment taxes. Attach Schedule H (Form 1040).   | 57  |  |  |
|  | 58   | Add lines 52 through 57. This is your total tax  | 58  |  |  |
|  | 59   | Federal income tax withheld from Forms W-2, 1099, 1042-S, etc.   | 59  |  |  |
|  | 60   | 2005 estimated tax payments and amount applied from 2004 return  | 60  |  |  |
|  | 61   | Excess social security and tier 1 RRTA tax withheld (see page 22)  | 61  |  |  |
|  | 62   | Additional child tax credit. Attach Form 8812  | 62  |  |  |
|  | 63   | Amount paid with Form 4868 (request for extension)   | 63  |  |  |
|  | 64   | Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885                | 64  |  |  |
|  | 65   | Credit for amount paid with Form 1040-C  | 65  |  |  |
| Refund   | 66   | U.S. tax withheld at source from page 4, line 85   | 66  |  |  |
|  | 67   | U.S. tax withheld at source by partnerships under section 1446:  | 67a |  |  |
|  | a  | From Form(s) 8805  | 67b |  |  |
|  | b  | From Form(s) 1042-S  | 68a |  |  |
|  | 68   | U.S. tax withheld on dispositions of U.S. real property interests:   | 68b |  |  |
|  | a  | From Form(s) 8288-A  |     |  |  |
|  | b  | From Form(s) 1042-S  |     |  |  |
|  | 69   | Add lines 59 through 68b. These are your total payments  | 69  |  |  |
|  | 70   | If line 69 is more than line 58, subtract line 58 from line 69. This is the amount you overpaid  | 70  |  |  |
|  | 71a  | Amount of line 70 you want refunded to you.  | 71a |  |  |
| Amount You Owe   | b  | Routing number   | c   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |  |
|  | d  | Account number   |     |  |  |
|  | 72   | Amount of line 70 you want applied to your 2006 estimated tax  | 72  |  |  |
|  | 73   | Amount you owe. Subtract line 69 from line 58. For details on how to pay, see page 23  | 73  |  |  |
|  | 74   | Estimated tax penalty. Also include on line 73   | 74  |  |  |
|  | Do you want to allow another person to discuss this return with the IRS (see page 24)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No   |  |     |  |  |
|  | Designee's name Phone no. ( ) Personal identification number (PIN)   |  |     |  |  |
|  | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. |  |     |  |  |
|  | Your signature Date Your occupation in the United States   |  |     |  |  |
|  | Preparer's signature Date Check if self-employed Preparer's SSN or PTIN  |  |     |  |  |
| Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ( ) |  |  |     |  |  |

**Schedule A—Itemized Deductions** (See pages 24, 25, 26, and 27.)

07

|  |   |  |           |  |  |           |
|--|---|--|-----------|--|--|-----------|
| <b>State and Local Income Taxes</b>                      | <b>1</b>  | State income taxes . . . . .   | <b>1</b>  |  |  |           |
|  | <b>2</b>  | Local income taxes . . . . .   | <b>2</b>  |  |  |           |
|  | <b>3</b>  | Add lines 1 and 2 . . . . .  |           |  |  | <b>3</b>  |
| <b>Total Gifts to U.S. Charities</b>                     | <b>Caution:</b> If you made a gift and received a benefit in return, see page 24. |  |           |  |  |           |
|  | <b>4a</b>   | Total gifts by cash or check. If you made any gift of \$250 or more, see page 24 . . . . .   | <b>4a</b> |  |  |           |
|  | <b>4b</b>   | Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page 25) . . . . .   | <b>4b</b> |  |  |           |
|  | <b>5</b>  | Other than by cash or check. If you made any gift of \$250 or more, see page 24. You <b>must</b> attach Form 8283 if "the amount of your deduction" (see definition on page 25) is more than \$500 . . . . .   | <b>5</b>  |  |  |           |
|  | <b>6</b>  | Carryover from prior year . . . . .  | <b>6</b>  |  |  |           |
|  | <b>7</b>  | Add lines 4a, 5, and 6 . . . . .   |           |  |  | <b>7</b>  |
| <b>Casualty and Theft Losses</b>                         | <b>8</b>  | Casualty or theft loss(es). Attach Form 4684. See page 25 . . . . .  |           |  |  | <b>8</b>  |
| <b>Job Expenses and Certain Miscellaneous Deductions</b> | <b>9</b>  | Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>must</b> attach Form 2106 or Form 2106-EZ if required. See page 26 ▶ . . . . .   | <b>9</b>  |  |  |           |
|  | <b>10</b>   | Tax preparation fees. . . . .  | <b>10</b> |  |  |           |
|  | <b>11</b>   | Other expenses. See page 26 for expenses to deduct here. List type and amount ▶ . . . . .  | <b>11</b> |  |  |           |
|  | <b>12</b>   | Add lines 9 through 11 . . . . .   | <b>12</b> |  |  |           |
|  | <b>13</b>   | Enter the amount from Form 1040NR, line 36 . . . . .   | <b>13</b> |  |  |           |
|  | <b>14</b>   | Multiply line 13 by 2% (.02) . . . . .   | <b>14</b> |  |  |           |
|  | <b>15</b>   | Subtract line 14 from line 12. If line 14 is more than line 12, enter -0- . . . . .  |           |  |  | <b>15</b> |
| <b>Other Miscellaneous Deductions</b>                    | <b>16</b>   | Other—see page 26 for expenses to deduct here. List type and amount ▶ . . . . .  |           |  |  | <b>16</b> |
| <b>Total Itemized Deductions</b>                         | <b>17</b>   | Is Form 1040NR, line 36, over \$145,950 (over \$72,975 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)?<br><input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 37.<br><input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page 27 for the amount to enter here and on Form 1040NR, line 37. |           |  |  | <b>17</b> |

**Tax on Income Not Effectively Connected With a U.S. Trade or Business**

Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

| Nature of income   |            | (a) U.S. tax withheld at source | Enter amount of income under the appropriate rate of tax (see page 27) |  |         |  |         |  |                     |  |        |  |
|--|------------|---------------------------------|--|--|---------|--|---------|--|---------------------|--|--------|--|
|  |            |                                 | (b) 10%  |  | (c) 15% |  | (d) 30% |  | (e) Other (specify) |  |        |  |
|  |            |                                 |  |  |         |  |         |  | .....%              |  | .....% |  |
| <b>75</b> Dividends paid by:   |            |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>a</b> U.S. corporations . . . . .   | <b>75a</b> |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>b</b> Foreign corporations . . . . .  | <b>75b</b> |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>76</b> Interest:  |            |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>a</b> Mortgage . . . . .  | <b>76a</b> |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>b</b> Paid by foreign corporations . . . . .  | <b>76b</b> |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>c</b> Other . . . . .   | <b>76c</b> |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>77</b> Industrial royalties (patents, trademarks, etc.) . . . . .   | <b>77</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>78</b> Motion picture or T.V. copyright royalties . . . . .   | <b>78</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>79</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .  | <b>79</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>80</b> Real property income and natural resources royalties . . . . .   | <b>80</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>81</b> Pensions and annuities . . . . .   | <b>81</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>82</b> Social security benefits . . . . .   | <b>82</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>83</b> Gains (include capital gain from line 91 below) . . . . .  | <b>83</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>84</b> Other (specify) ▶ .....  | <b>84</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>85</b> <b>Total U.S. tax withheld at source.</b> Add column (a) of lines 75a through 84. Enter the total here and on Form 1040NR, line 66 . . . . . ▶                             | <b>85</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>86</b> Add lines 75a through 84 in columns (b)–(e) . . . . .  | <b>86</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>87</b> <b>Multiply line 86 by rate of tax at top of each column</b> . . . . .   | <b>87</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |
| <b>88</b> <b>Tax on income not effectively connected with a U.S. trade or business.</b> Add columns (b)–(e) of line 87. Enter the total here and on Form 1040NR, line 53 . . . . . ▶ | <b>88</b>  |                                 |  |  |         |  |         |  |                     |  |        |  |

**Capital Gains and Losses From Sales or Exchanges of Property**

| Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).<br><br>Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both. | <b>89</b> (a) Kind of property and description<br>(if necessary, attach statement of descriptive details not shown below) | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold<br>(mo., day, yr.) | (d) Sales price | (e) Cost or other basis | (f) LOSS<br>If (e) is more than (d), subtract (d) from (e) |   | (g) GAIN<br>If (d) is more than (e), subtract (e) from (d) |  |
|--|---|--------------------------------------|----------------------------------|-----------------|-------------------------|--|---|--|--|
|  |   |                                      |                                  |                 |                         |  |   |  |  |
|  |   |                                      |                                  |                 |                         |  |   |  |  |
|  |   |                                      |                                  |                 |                         |  |   |  |  |
|  |   |                                      |                                  |                 |                         |  |   |  |  |
|  |   |                                      |                                  |                 |                         |  |   |  |  |
|  |   |                                      |                                  |                 |                         |  |   |  |  |
| <b>90</b> Add columns (f) and (g) of line 89 . . . . .   |   |                                      |                                  |                 |                         | <b>90</b> (  | ) |  |  |
| <b>91</b> <b>Capital gain.</b> Combine columns (f) and (g) of line 90. Enter the net gain here and on line 83 above (if a loss, enter -0-) ▶   |   |                                      |                                  |                 |                         | <b>91</b>  |   |  |  |

**Other Information** (If an item does not apply to you, enter "N/A.")**A** What country issued your passport? .....**B** Were you ever a U.S. citizen? . . . . ☐ Yes ☐ No**C** Give the purpose of your visit to the United States ► .....**D** Type of entry visa ► .....  
and current nonimmigrant status and date  
of change (see page 27) ► .....**E** Date you entered the United States (see page 27)  
► .....**F** Did you give up your permanent  
residence as an immigrant in the United  
States this year? . . . . ☐ Yes ☐ No**G** Dates you entered and left the United States during the  
year. Residents of Canada or Mexico entering and leaving  
the United States at frequent intervals, give name of country  
only. ► .....**H** Give number of days (including vacation and  
nonworkdays) you were present in the United States  
during:

2003 ....., 2004 ....., and 2005 .....

**I** If you are a resident of Canada, Mexico, the  
Republic of Korea (South Korea), or Japan  
(and you elect to have the old U.S.-Japan  
income tax treaty apply in its entirety for  
2005) or a U.S. national, did your spouse  
contribute to the support of any child  
claimed on Form 1040NR, line 7c? . . . ☐ Yes ☐ No  
If "Yes," enter amount ► \$ .....If you were a resident of the Republic of Korea (South Korea) or  
Japan (and you elect to have the old U.S.-Japan income tax treaty  
apply in its entirety for 2005) for any part of the tax year, enter in the  
space below your total foreign source income not effectively  
connected with a U.S. trade or business. This information is needed  
so that the exemption for your spouse and dependents residing in  
the United States (if applicable) may be allowed in accordance with  
Article 4 of the income tax treaty between the United States and the  
Republic of Korea (South Korea) or Article 4 of the old income tax  
treaty between the United States and Japan.Total foreign source income not effectively connected with  
a U.S. trade or business ► \$ .....**J** Did you file a U.S. income tax return for  
any year before 2005? . . . . ☐ Yes ☐ No  
If "Yes," give the latest year and form number ► .....**K** To which Internal Revenue office did you pay any amounts  
claimed on Form 1040NR, lines 60, 63, and 65? .....**L** Have you excluded any gross income other  
than foreign source income not effectively  
connected with a U.S. trade or business? . ☐ Yes ☐ NoIf "Yes," show the amount, nature, and source of the  
excluded income. Also, give the reason it was excluded.  
(Do not include amounts shown in item M.) ► .....**M** If you are claiming the benefits of a U.S. income tax treaty  
with a foreign country, give the following information. See  
page 28 for additional information.

• Country ► .....

• Type and amount of effectively connected income exempt  
from tax. Also, identify the applicable tax treaty article. Do  
not enter exempt income on lines 8, 9a, 10a, 11-15, 16b,  
or 17b-21 of Form 1040NR.For 2005 (also, include this exempt income on line  
22 of Form 1040NR) ► .....

For 2004 ► .....

• Type and amount of income not effectively connected that  
is exempt from or subject to a reduced rate of tax. Also,  
identify the applicable tax treaty article.

For 2005 ► .....

For 2004 ► .....

• Were you subject to tax in that country  
on any of the income you claim is entitled  
to the treaty benefits? . . . . ☐ Yes ☐ No• Did you have a permanent establishment  
or fixed base (as defined by the tax treaty)  
in the United States at any time during  
2005? . . . . ☐ Yes ☐ No**N** If you file this return to report community income, give your  
spouse's name, address, and identifying number.**O** If you file this return for a trust, does the  
trust have a U.S. business? . . . . ☐ Yes ☐ No  
If "Yes," give name and address ► .....**P** Is this an "expatriation return" (see  
page 28)? . . . . ☐ Yes ☐ No  
If "Yes," you must attach an annual  
information statement.**Q** During 2005, did you apply for, or take  
other affirmative steps to apply for, lawful  
permanent resident status in the United  
States or have an application pending to  
adjust your status to that of a lawful  
permanent resident of the United States? ☐ Yes ☐ No

If "Yes," explain ► .....